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10. The semiconductor device of claim 6, further comprising side walls formed on said gate, said side walls being covered by said insulating layer.--

REMARKS

Claims 4-10 are pending in the present application. Claims 1-3 have been canceled as being directed to a non-elected invention. Claims 6-10 have been presented herewith.

Favorable consideration and early allowance of the present divisional application are earnestly solicited.

In the event that there are any outstanding matters remaining in the present application, the Examiner is invited to contact Andrew J. Telesz, Jr. (Reg. No. 33,581) at (703) 715-0870 in the Washington, D.C. area, to discuss these matters.

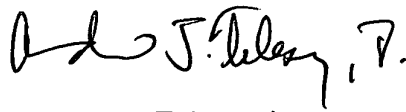
Tsukasa Yajima

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If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 50-0238 for any additional fees required under 37 C.F.R. § 1.16 or under 37 C.F.R. § 1.17; particularly, extension of time fees.

Respectfully submitted,

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